Chapter 5 - Financial Tables and Profiles

INTRODUCTION

Much of the flexibility built into R★STARS has been achieved through the structuring of the system and the use of profiles. Through a series of indicators and control elements built into the system profiles, users are able to define the level of accounting detail and the specific system capabilities needed to support their operations. To provide this flexibility, several different types are used:
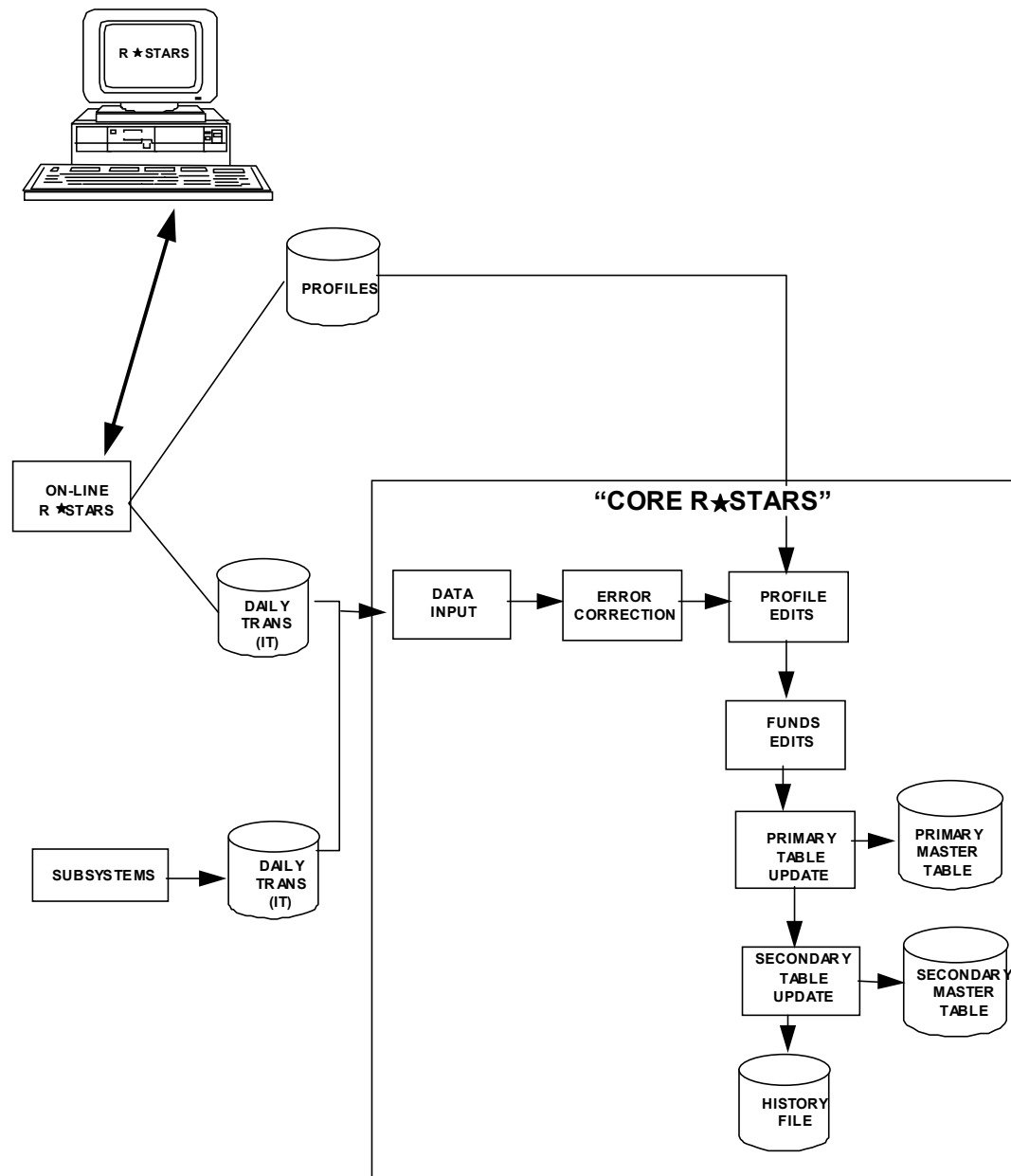
- ■ System Profiles
- ■ Financial Tables
- ■ Temporary Transaction Files
- ■ History File

The use of the tables and their relationship to major components of the R★STARS processing flow is shown on page 5.2.

The remainder of this chapter provides a discussion of each of the major profiles and tables contained in the system. A separate discussion is also presented on the posting and rollover process for the periodic amount fields maintained in the master tables.

R★STARS CONCEPTUAL TABLE PROCESSING

R★STARS

PROFILES

ON-LINE
R★STARS

"CORE R★STARS"

DAILY
TRANS
(IT)

DATA
INPUT

ERROR
CORRECTION

PROFILE
EDITS

FUNDS
EDITS

SUBSYSTEMS

DAILY
TRANS
(IT)

PRIMARY
TABLE
UPDATE

PRIMARY
MASTER
TABLE

SECONDARY
TABLE
UPDATE

SECONDARY
MASTER
TABLE

HISTORY
FILE

State of Michigan, Version 2.0

5.1 SYSTEM PROFILES

Government entities are dynamic in nature and require systems that must be readily adaptable to change. Changes in a system can best be accommodated if the rules that control the processing of the system and the codes that are acceptable for various conditions are maintained in a series of user maintained profiles rather than embedded in the computer programs.

The design objective of the R★STARS profiles is to use these profiles, to the extent possible, to maintain information which has been traditionally "hard coded" into programs. R★STARS makes maximum use of profiles to control processing and to indicate valid codes and conditions. The purpose of the profile is to:

- Provide descriptive information (account titles) to be used in reporting.

- Identify codes used in the system for transaction editing.

- Maintain posting logic and edit rules to be used for each type of accounting transaction.

- Maintain constant data in order to provide an input coding reduction capability.

There are five types of general profiles maintained in core R★STARS. In addition, there are other profiles which are specific to certain R★STARS subsystems. These general profiles are as follows:

- **Appropriation Number Profile** — contains the classification detail and other information elements that are used to uniquely identify and describe an appropriation. (20 – Non-Descriptive profile)

- **Descriptive Profiles** — contains descriptive information for all R★STARS classification codes, such as comptroller object and fund, error messages and organization information.

- **Index Code Profile** — contains the expanded classification and organization detail that is used for input coding reduction. (24 – Non-Descriptive profile)

- **Agency Control Profile** — contains processing control information for each agency. (25 – Non-descriptive profile)

- **Program Cost Account Profile** — contains classification and program detail used for input coding reduction. Also contains other information elements that are used to classify and allocate direct and indirect costs to programs. (26 – Non-Descriptive profile)

All R★STARS profiles contain three segments: Control key segment, information element segment, and profile status segment. The control key is a set of data elements unique to each record in a profile and serves to uniquely identify any record in the system. These data elements vary from one profile to the next. The information element segment contains title information and other classification reference data for each profile.

The profile status segment provides information on effective start and end dates, last process date and the current status (active/inactive) of each record. This segment controls when a particular record is available or unavailable for processing. These three segments are common to all R★STARS profiles. The following chart shows the data elements required for each R★STARS profile discussed in this chapter.

<u>**CONTROL KEYS**</u>

APPROPRIATION PROFILE: | **AGENCY, APPROPRIATION YEAR, and APPROPRIATION NUMBER**

DESCRIPTIVE PROFILES: | **VARIES BY PROFILE**

INDEX CODE PROFILE: | **AGENCY, APPROPRIATION YEAR and INDEX CODE**

AGENCY CONTROL PROFILE: | **AGENCY and FISCAL YEAR**

PROGRAM COST ACCOUNT PROFILE: | **AGENCY, APPROPRIATION YEAR and PCA**

The following profiles are specific to certain R★STARS subsystems and are described in detail in the chapters covering those subsystems. The profiles are as follows:

- Cost Allocation Profile **(not used in Michigan)**
- Project Control Profile
- Grant Control Profile
- Grant/Project Billing Profile **(not used in Michigan)**
- Recurring Transaction Profile
- Report Request Profile
- Report Distribution Profile
- Transaction Code Decision Profile
- System Management Profile
- Security Profile

The function, access method and data content of each of the general profiles are described in the following pages of this section.

Appropriation Number Profile (20)

An appropriation number is a line-item in the organization's appropriation and other legislation. The 20 Appropriation Number Profile allows the comptroller to predefine the level of organization, program and object control for each appropriation. This standard classification is referenced by a five-digit appropriation number which can be associated with or looked-up by an Index Code or Program Cost Account (PCA). Index Code supplies the organizational detail of the appropriation, and PCA supplies the program detail of the appropriation. By identifying and maintaining these classification elements in Appropriation profiles, the agency need enter only the appropriation code in the Index Code Profile, PCA Profile or alternatively on the input transaction to identify a transaction to an appropriation.

During normal transaction processing, the Index Code and PCA is entered on input and the Appropriation number is looked-up based on either the Index Code or the PCA. On certain types of transactions, it is possible to code the appropriation directly on input. The appropriation coded on input overrides the appropriation looked-up by the Index Code.

An information element segment contains the expanded classification data associated with each appropriation account, including the funding source(s), the program structure and, if desired, object classification elements.

Reissue Date: November 1, 1997

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Several control and posting level indicators are maintained in the Appropriation Number Profile. These indicators are:

■ **Appropriation Unexpended Budget Indicator** — determines whether or not unexpended budgets should roll over into the new appropriation year.

■ **Control Type Cash Indicator** — determines the type of appropriation control exercised over Remaining Free Budget and Cash Available on a "cash" basis.

■ **Control Type Accrual Indicator** — determines the type of appropriation control exercised over Remaining Free Budget and Cash Available on an "accrual" basis.

■ **Control Type Encumbered Indicator** — determines the type of appropriation control exercised over Remaining Free Budget and Cash Available on an "encumbered" basis.

■ **Budget Type Indicator** — identifies if the budget is appropriated, unappropriated or not appropriated.

■ **Revenue Excess Collection Indicator** — determines if the appropriation can be increased automatically for excess revenue collected above the estimated collected budget.

■ **Depository Interest Indicator** — determines if the appropriation can accept depository interest.

■ **Appropriated Level Organization Indicator** — determines the level of the organization structure at which the appropriation will be controlled.

■ **Appropriation Level Program Indicator** — determines the level of the program structure at which the appropriation will be controlled.

■ **Appropriation Level Object Indicator** — determines the level of the object structure at which the appropriation will be controlled.

■ **Allotment Selection Indicator** — determines if this appropriation will be monitored by period and, if so, monthly or quarterly.

■ **Allotment Control Type Indicator** — determines the severity of the appropriation allotment edits.

- **Allotment Quarter Indicator** — determines if a particular quarter will be monitored for expenditures to be less than the determined percent.

- **Allotment Program/Object Budget Object Level Indicator** — not implemented in Michigan.

- **Agency Budget Control Type Indicator** — determines the severity of the agency budget edits.

- **Agency Budget Object Level Indicator** — determines the level of the object structure at which the agency budget will be controlled.

- **Agency Budget Allotment Selection Indicator** — determines if the agency budget will be allocated and, if so, whether it will be monthly or quarterly.

- **Agency Budget Allotment Control Indicator** — determines the severity of the agency budget allotment edits.

- **Capital Outlay Indicator** — determines whether this appropriation qualifies as a capital outlay expenditure for GAAP purposes.

These indicators provide each agency with substantial flexibility in defining both the type and level of budgetary control to be exercised.

Descriptive Profiles (Dxx)

The descriptive profiles have been designed to serve two purposes. First, they contain both titles and other descriptive information relating to most codes used throughout the system. Second, they are used to validate the allowable codes used by other R★STARS subsystems. For example, when an Index Code is being added to the 24 Index Code Profile, the organization code used in the record must be found in the D03 Organization Code Profile. Otherwise, the profile record is rejected as an error.

Similarly, when accounting transactions are recorded, they contain a series of classification elements, such as comptroller object, agency object, appropriated fund, agency codes, etc. To ensure that these codes are valid before being posted, each is edited against the appropriate descriptive profile, and invalid codes are identified as errors.

Each descriptive profile is identified by a "D" and a two-digit number. Not every agency will require all descriptive profiles. A complete list of all R★STARS descriptive profiles is included here. They are organized by whether or not "Agency" is in the key to the profile. This list does not indicate who is responsible for maintaining the profile.

Reissue Date: November 1, 1997

Revised: **October 15, 2001**

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A list of non-descriptive profiles is also provided. Each non-descriptive profile is represented by a two-digit number. No "D" precedes non-descriptive profiles. "C" stands for Central Agency, while "A" stands for Agency.

DESCRIPTIVE PROFILES

NO AGENCY

D01	Object
D05	Balance Type
D07	GAAP GL Subclass
D08	GAAP Source/Object
D09	Comptroller Source/Group
D10	Comptroller Object
D12	Agency Group
D13	GAAP GL Account Category
D14	GAAP GL Account Class
D15	**(not used in Michigan)**
D16	GAAP Category
D17-D18	**(not used in Michigan)**
D20	GAAP Fund Group
D21	GAAP Fund Type
D22	Appropriated Fund
D24	GAAP Fund
D30	Purge Criteria
D31	Comptroller General Ledger Account
D33-D34	**(not used in Michigan)**
D35	Grant Type
D38	**(not used in Michigan)**
D39	State Fund Group
D40	Grant Category
D41	Project Category
D43	Pre-Audit Selection & Sampling Criteria
D45-D46	**(not used in Michigan)**
D49	Payment Message
D50	Payment Distribution Type
D51	Error Code
D53	Titles
D54	System Parameters
D55	Payment Processing Control
D56	Bank ID
D57	**(not used in Michigan)**
D58	EFT Processing Control
D62	**(not used in Michigan)**
D63	Device ID

D64	Report Control
D65	GAAP Subclass
D66	User Class
D68	GAAP Subfund
D69	**(not used in Michigan)**
D70	ABA
D71	GAAP Function
D72	Bank Account Number
D73-D90	**(not used in Michigan)**
D92-D93	**(not used in Michigan)**
D96	**(not used in Michigan)**

AGENCY

D02	Agency
D03	Organization Code
D04	Program Code
D06	Project Type
D11	Agency Object
D19	PCA Group
D23	Fund
D25	Agency Object Group
D26	Agency Code 1
D27	Agency Code 2
D28	Grantor
D29	**(not used in Michigan)**
D32	Agency General Ledger Account
D36	Agency Code 3
D37	**(not used in Michigan)**
D42	Project Number
D44	Action Code
D47	Grant Number
D48	Grant Object
D52	Function Code
D59	Current Document Number Increment
D60	Project Group
D61	Current Date
D67	GL Tables Control
D91	**(not used in Michigan)**
D94-D95	**(not used in Michigan)**
D97	**(not used in Michigan)**

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NON-DESCRIPTIVE PROFILES

1 - 9		**(not used in Michigan)**	47G	C	EFT Event Details
10	C	Menu Control	47H	C	EFT Transaction Detail
11-19		**(not used in Michigan)**			Inquiry
20	A	Appropriation Number	47J	C	EFT Payment Amount
21-23		**(not used in Michigan)**			Inquiry
24	A	Index Code	48	C	Payment Redemption Error
25	A	Agency Control			File Maintenance
26	A	Program Cost Account (PCA)	49	C	Print/Warrant Overflows
26T		Taxable Travel With-	50		**(not used in Michigan)**
		Holding Classification	51	C	Systemwide Vendor Mail
27	A	Project Control			Code Inquiry
28A	C	Transaction Code Decision	52	C	Systemwide Vendor Inquiry
28B	C	Trans Code Description	53-55		**(not used in Michigan)**
29	A	Grant Control	56	A	Project Transaction Inquiry
30-32		**(not used in Michigan)**	57	A	Cash Control Summary
33	C	Document Control			Inquiry
34	A	Agency Vendor	58	A	Agency/Fund Summary
		(not used in Michigan)			Inquiry
35	C	Batch Tracking	59	A	Vendor Document Inquiry
36		**(not used in Michigan)**	60	A	GAAP Basis Appropriation
37	A	Document Tracking Inquiry			Financial Inquriy
38	A	Multiple Document Tracking	61	A	Agency Budget Financial
		(not used in Michigan)			Inquiry
39	A	Approvals By Document	62	A	Appropriation Financial
40		**(not used in Michigan)**			Inquiry
41	C	Disbursement Maintenance	63	A	Cash Control Financial
42	A	Local Payment Request			Inquiry
43		**(not used in Michigan)**	64	A	Document Record Inquiry
44	A	Single Payment Inquiry	65	A	General Ledger Record
45	C	Document/Payment Range	66	A	Grant Financial Inquiry
		Cancellation	67	A	Grant Transaction Inquiry
46	C	Replacement Warrant	68		**(not used in Michigan)**
		Payment Screen	69	A	Agency/Fund Record Inquiry
47A	C	Warrant Status Maintenance	70-76A		**(not used in Michigan)**
47B	C	EFT Status Inquiry	77	A	Index Selection
47C	C	Payment Status Approval	78	A	Program Cost Account (PCA)
		Listing			Selection
47D	C	Payment Status Maintenance	79	A	Comptroller Object Selection
		History	80	A	Project Financial Inquiry
47E	C	EFT Event Request	81	A	Agency Object Selection
47F	C	EFT Event Approval Listing	82-83		**(not used in Michigan)**

84	A	Accounting Event Record Inquiry	95	A	Report Distribution
85	A	Vendor Transaction Inquiry	96A	C	Security
			96B	C	Security
86	A	Document Transaction Inquiry	97	C	System Management
			98-100		**(not used in Michigan)**
87	A	Cumulative Vendor Invoice Inquiry	101	C	Deposit Validation Screen
			102-109		**(not used in Michigan)**
88	A	Cumulative Vendor Payment Inquiry	110-514		**(not used in Michigan)**
			515	A	Invoice Entry
89	A	Summary General Ledger Account Inquiry			**(not used in Michigan)**
			516-517		**(not used in Michigan)**
90	C	News/Help Table	518	A	Split Transaction Inquiry
91	A	Report Request	519-539		**(not used in Michigan)**
92		**(not used in Michigan)**	540	A	Batch Header Correction
93	A	Recurring Transaction Request	541-549		**(not used in Michigan)**
			550	A	Recurring Transaction
94	A	Agency Message **(not used in Michigan)**	554A		**(not used in Michigan)**

*   A — Agency Defined
     C — Centrally Defined

Index Code Profile (24)

The 24 Index Code Profile provides the means for entering and tracking accounting data at various levels of organizational detail. This profile also provides a simple method of data input coding reduction and, at the same time, provides an expanded organizational cost classification structure. The Index Code is used as an input reduction tool to access the Index Code Profile and extract the full organizational classification structure for each Index.

The information element segment provides the predefined series of organization classification elements. Other selected classification elements may also be related to an Index Code. These include:

- **Organization Code** — this element is directly related to the Index and is a required element on the profile.

- **Appropriation Number** — describes the program and fund information defining an Appropriation.

- **PCA Number** — looks-up the program information, and determines the program level for agency budgets.

- **Fund** — may be entered on the Index Code Profile or entered during transaction entry.

- **Project Number/Project Phase, Grant Number/Grant Phase** — these elements can be related to an Index, if desired.

- **Agency Codes 1, 2, and 3** — these classification elements are independent within the R★STARS structure. If they can be directly associated with an Index Code, they should be entered on this profile.

The agency budget organization level posting indicator contained in the Index Code Profile is used to control the organizational level at which agency budgets are posted and controlled on the Agency Budget table.

Agency Control Profile (25)

Each agency within the state has the ability to perform selected functions independent of other user agencies. The 25 Agency Control Profile provides this flexibility among agencies. The profile is created at the beginning of the fiscal year and requires little maintenance. One Agency Control Profile is created for each agency/fiscal year combination and provides:

- Identification of valid agency/transaction year combinations to be used to control certain system functions.

■ Information on the type and status of the cost allocation processes performed for that agency.

■ Identification as to whether the Grant/Project Billing Subsystem is to be used.

Note: The following processes are not being used in Michigan at this time. The information element segment includes default accounts for each agency to use to address certain types of input coding errors and increase control over the R★STARS error process. The default accounts maintained in the Agency Control Profile are index, PCA, Comptroller and agency object. The default accounts are used during system editing. If a data element on a Comptroller or agency accounting transaction is found to be in error, it is possible to use the default account stored in the Agency Control Profile instead of having the transaction fail the edit. The default accounts can only be used for certain types of error conditions.

The deficit billing accounts identify the classification elements to be charged with the revenue shortfall that occurs when project expenditures exceed the billable budget. In these instances the receiving agency is billed up to the billable budget and the deficit accounts are "billed" for the overrun. The deficit accounts maintained are:

■ Index
■ PCA
■ Comptroller Object
■ Agency Object

Also contained in the information elements are indicators used to define the processing and monitor the status of cost allocation.

Program Cost Account (PCA) Profile (26)

Program cost accounting is the capturing of expenditure and revenue activity through the program portion of the classification structure. There are nine levels within the R★STARS programmatic structure. The PCA and the Program Profile support this program classification. The PCA is entered on accounting transactions or may be looked up by an index and is used to retrieve the full programmatic classification stored in the 26 PCA Profile.

The key to the PCA Profile is Agency, Appropriation Year and PCA. This enables each agency to develop a program structure and assign PCA codes in a manner that best fits the agency program cost accounting requirements.

Note: The following process is not being used in Michigan at this time. In addition to serving as the primary means of capturing program data, the PCA Profile is also a requisite part of the Cost

Allocation subsystem. PCAs are used to identify indirect cost pools and the related Cost Allocation Profile defines how the cost pool is allocated.

Vendor Inquiry Screens (34, 51, & 52)

The R★STARS Vendor profiles are used to display systemwide and agency defined vendor and customer information. The three profiles are:

- **34 Agency Vendor Profile — (not used in Michigan)** establish agency defined vendors (Key: Agency, vendor number and mail code).

- **51 Systemwide Vendor Mail Code Inquiry** — displays valid addresses for systemwide vendors (Key: Vendor number).

- **52 Systemwide Vendor Inquiry** — displays valid systemwide vendors (Key: Vendor number).

The vendor number is used to uniquely identify the vendor/payee associated with a transaction. The mail code identifies the mailing address. The following elements are contained in the Vendor profiles.

- **Vendor Type** — identifies the vendor as an employee, federal agency, state agency, local government, business, individual or other.

- **Vendor Name** — identifies the name of the vendor.

- **Alternate Name (Search Name)** — is the name used to prepare a list of vendors in alphabetic order for the Vendor Alpha Inquiry screen (only used on the Agency Vendor Profile).

- **Address, City, State, Zip Code, Country Code, Phone Number** — vendor address and phone information.

- **Payment Distribution Type** — identifies how payments are routed to the vendor.

- **W9** — identifies if the vendor has a W9 on file with the State.

Additional vendor information may be available such as contact name. The vendor file information is maintained in the Contract and Payment Express Web site by the DMB-OFM, Vendor File Section.

5.2 FINANCIAL TABLES

All accounting data entered into R★STARS is recorded in one or more financial tables which are used to accumulate financial information. R★STARS maintains the following financial tables:

- Appropriation Table (AP)
- Agency/Fund Table (AF) **(not used in Michigan)**
- Agency Budget Table (AB)
- Cash Control Table (CC)
- Cash Balance Table (CB) **(not used in Michigan)**
- Cash Forecasting Table (FC)
- Document Table (DF)
- Grant and Project Tables (GP) (PJ)
- General Ledger Table (GL)
- Summary General Ledger (GS)
- Accounting Event Table (AE)
- Contract Table (CF) **(not used in Michigan)**
- Cumulative Payment Table (CM)

Some of the tables are defined functionally and serve more than one purpose. For example, rather than maintaining a separate table for encumbrances and another for accounts receivable, a single multi-purpose document table is maintained. This enables the recording of several types of documents, such as purchase orders (encumbrances) and bills (accounts receivable) on a single table.

These tables have been structured to allow posting to multiple accounting periods simultaneously. For example, this feature provides the ability to post to both September and October transactions in the same processing run. Similarly, the system provides the ability to post to two different fiscal years at the same time.

The multiple year and month posting capability is provided through the maintenance of amount fields in each table. Amounts can be displayed using the following inquiry types:

First Character			**Second Character**		
Y	—	prior year balances	**A**	—	monthly activity
M	—	current year balances	**Y**	—	yearly activity
			C	—	cumulative activity for all years

- ■ **MA** — activity that occurred during the selected month
- ■ **YA** — activity that occurred during the prior year
- ■ **MY** — activity for the current year that occurred up to the selected month
- ■ **YY** — activity that occurred for the prior prior year
- ■ **MC** — activity for all years up to the selected month
- ■ **YC** — activity for all years up to the end of the prior year

Inquiry type, "MC" and current fiscal month and year default on all screens.

The function and content of each of the core financial tables is described in more detail in the following paragraphs.

Appropriation Table (AP)

Appropriations may be awarded to agencies at varying levels of organization, program, object and fund. The Appropriation table provides the ability to record, monitor, and control appropriations at the level they are awarded. Nominal transactions processed by the system post to the Appropriation table. Elements posted to this table including fund, organization, object and program codes, are controlled by indicator values coded in system profiles.

The balance types segment maintains such amounts as the original budget, reappropriations, and appropriation revisions. These amounts are used to identify both the original appropriation passed by the Legislature plus any changes in the amount caused by amendments or revisions. Appropriation transfers are also posted for complete reporting of the available appropriation balance. Expenditures and outstanding encumbrance balances are also maintained on the Appropriation table record for fund control editing. These financial balances provide management personnel with effective control over the reporting of the appropriation status.

Agency/Fund Table (AF) (Not used in Michigan)

The Agency/Fund table is used to monitor excess collected revenue balances across appropriations to ensure that an appropriated fund or fund/agency combination has sufficient excess collected revenue before allowing the posting of excess collected revenue to increase appropriation authority. In addition, this table contains high level appropriation information for inquiry. In order for this table to be meaningful, the excess collected revenue indicator on the Appropriation Number Profile must be set to "N" on each appropriation within an agency.

The control key for the Agency/Fund table includes agency, appropriation year, appropriated fund or fund. The balance types posted to this table are based on the balance type posted to the Appropriation table as defined by the Transaction Code Decision Profile.

Agency Budget Table (AB)

After the annual appropriations have been approved, agency budgets are recorded. Agency Budgets provide an additional safeguard against the over-expenditure of funds. The Agency Budget table provides the ability to account for and control agency budgets on a programmatic, organizational, fund, function, grant, project, and/or object basis. The Agency Budget table is functionally designed to record, control, and monitor the flow of encumbrances and expenditures/disbursements and to avoid over-obligating the amounts budgeted for an agency.

The balance types maintain the relevant accounting balances for each agency budget record. Included are expenditures and encumbrances and other critical agency budget activity. These balances provide effective control and reporting of the agency budget process.

Cash Control Table (CC)

In addition to the appropriation and agency budget controls, expenditures and disbursements must also be monitored to ensure that there is an adequate cash balance on hand to fund the disbursement. Cash control may be exercised by agency, appropriated fund (only if D23 Fund Profile fund levels cash control indicator is set to '1'), fund, and grant number/phase (optional). The Cash Control table provides the ability to control and monitor disbursements at the required level. As disbursement transactions are processed, a verification is performed against the Cash Control table to ensure that an adequate available cash balance exists in the fund.

The balance types maintain the relevant accounting balances for each cash control record such as advances received and receipts and collections. Refer to the Balance Type Profile for a complete list of all balance types associated with this table.

Cash Balance Table (CB) (Not used in Michigan)

The primary function of the Cash Balance table is to accumulate the cash activity related to grants. This financial information is necessary to support the calculation of interest from the time cash is received from the Federal Government to the time the associated warrant is redeemed. The introduction of the Cash Balance table and the posting process for the Cash Balance table represents the system changes required to accurately support the Cash Management Improvement Act (CMIA) of 1990.

This table is updated following all the rules associated with the update of the Cash Control table. The fiscal Julian day, which is used in system processing, is stored in the D61 Current Date Profile. The current balance for any balance type can be determined by reading backward through the table for the most recent record. Only one balance type (field) is used for the Cash

Balance table processing. Consequently, no balance type is recorded in the Balance Type Profile. The balance in this table is cumulative.

Cash Forecasting Table (FC)

In addition to monitoring and controlling to ensure that there is an adequate cash balance on hand to fund disbursements, more detailed information about cash balances is provided by R★STARS for forecasting purposes. Cash forecasting functions may be performed by any agency with access to this financial table. However, cash forecasting is typically a centralized function of a government entity, most often performed by the Treasurer's Office. The Cash Forecasting Financial table provides the ability to report inflows and outflows at various levels of detail. For example, cash balances are tracked for each Julian day within the fiscal year by agency, fund, comptroller object, appropriation year, appropriation number, and balance type.

This financial table is used for the following:

- ■ To project future inflows and outflows based on historical data.
- ■ To calculate interest earnings due to various classification elements.
- ■ To post estimates of future inflows and outflows that may differ from projected amounts based on historical data.

Valid transactions are processed and posted to this financial table as are all financial transactions. Refer to the Balance Type Profile for a complete list of all balance types associated with this table.

Document Table (DF)

The primary objective of the Document Financial table is to provide operating and planning information for those general ledger accounts requiring document level support. Document level tracking is provided for accounts such as encumbrances and accounts receivable. From a processing viewpoint, the accounting data is recorded on a document-by-document basis.

For example, when a purchase order is issued and an encumbrance is recorded, a unique record is established in the Document Financial table. Payment activity against a particular encumbrance is also posted to each encumbrance record so that the current balance of each outstanding item can be reported at any time. Receivables are processed similarly to encumbrances. When receivables are recorded, individual records are established on a document-by-document basis. When collections are made, the receivables are reduced by the amount of the collection. The same document-by-document recording may also apply to other items requiring document level support, as determined by each agency.

The data on the original amount of the document, any adjustment to it and the cumulative amount of liquidations applied to the document are stored in the Document Financial table. Since total payments against an encumbrance may be different from the amount of the

liquidation processed, a separate payment field is maintained. Finally, future planned amounts may also be recorded on the Document Financial table.

Grant and Project Tables (GP) (PJ)

The Grant and Project Tables are used to provide fund control and accountability over grant and project expenditures, encumbrances, and obligations. In addition, these tables provide the accounting capability to uniquely identify expenditure and receipt transactions to specific grants and projects. While these tables are functionally similar, two tables are required to provide the ability to uniquely record and control expenditures against unique grant and project budgets simultaneously.

The balance types segment maintains the relevant accounting balances for control and reporting requirements. The balances which are included reflect billable and expendable budgets, expenditures, outstanding encumbrances and pre-encumbrances, amount billed, advances, uncollected billings, cost allocation charged in and out, and receipts.

General Ledger Table (GL)

The primary function of the General Ledger table is to accumulate most of the detailed financial information to be reported from the system. All budget, expenditure, encumbrance, pre-encumbrance, revenue, budgeting, payment and warrant writing will be posted to the General Ledger table at the lowest level of detail provided in the classification structure.

Postings to the General Ledger table are on the basis of detailed accounting transactions and is controlled at a systemwide level (can be overridden by each Agency) through the general ledger posting indicator on the D67 GL Tables Control Profile. The first time a transaction occurs that impacts a specific combination of classification information, a new record is established and the amount is entered in the appropriate monthly and balance fields. For each subsequent transaction that impacts the identical classification combination, the amount is added to the appropriate field in the existing record. If, for example, ten expenditure transactions are posted in a single month that all have the same classification information, the table will contain one record which reflects the sum of ten transactions. Each record will reflect the cumulative activity that is entered against it.

The General Ledger table control key is composed of the lowest level data elements contained in the classification structure. Reports can be generated on the basis of any combination of these elements. This capability permits the generation of a wide variety of information reports. For example, program information can be reported by fund and object. It can also be reported without regard to fund and object.

The reporting capabilities provided by this table are not limited to the strict hierarchical sequence of the data within the classification structure. Appropriated fund, for example, could be the high

order data element for one report and the low order element for another report. For one purpose, all disbursements pertaining to an appropriated fund might be reported by agency. For another purpose, all agency disbursements may be reported by appropriated fund.

An important element in the control key of the General Ledger table is the department, which provides the ability to generate reports at the agency level. While most other tables contain the agency code as the highest organization element, the agency code is included in the General Ledger table key to facilitate the accumulation of financial data by agency.

In addition to the classification elements, the general ledger account number and transaction code are used in the control key to define the specific type of information that is represented by each record. Records that reflect expenditures have the specific general ledger account number for "expenditures" in this field. Those that represent revenue activity contain the specific general ledger account number for "Revenue." Other record types that are maintained in the General Ledger table include appropriations, allotments, estimated revenues, and encumbrances. Each of these record types are distinguishable by the general ledger account number.

Finally, the control key contains the transaction year. This permits the simultaneous recording of financial data for more than one fiscal year and allows for the reporting of comparative balances from year to year.

The General Ledger table does not use balance types as discussed in other financial tables. The General Ledger table's financial amount fields provide four types of balance information: Current balance, thirteen month balances, prior year and prior prior year balances. This information is summarized and displayed as the beginning balance, debit amount, credit amount and ending balance. The debit and credit amounts are added or subtracted based on the normal balance indicator of the general ledger account in the D31 General Ledger Profile.

Summary General Ledger Table (GS)

While the General Ledger table accumulates detail financial information, the Summary General Ledger table records general ledger information at a more summarized level. Like the General Ledger table, posting to the Summary General Ledger table is controlled at a systemwide level through the summary general ledger posting indicator on the D67 GL Tables Control Profile.

Currently, this profile requires that all general ledger accounts post to the Summary General Ledger table. The optional posting of agency general ledger and debt investment number to the Summary General Ledger table is controlled through this profile also.

The key to this table is agency, general ledger account or agency general ledger and state fund group or appropriated fund or fund. The 89 Summary General Ledger Inquiry screen provides on-line information about the financial table.

Accounting Event Table (AE)

The Accounting Event table is the most detailed financial table in R★STARS. It maintains transaction level data for financial transactions entered in R★STARS. The Accounting Event table is used for financial reports that present transaction level detail and for historical inquiry purposes. There is a maximum of four accounting event records for each transaction entered in R★STARS. Each record represents one debit/credit general ledger pair as identified by the transaction code used to post the transaction.

These records contain the coding information that was used to process the transaction, information looked up from other profiles and processing information such as terminal ID and operator ID. In addition, the Accounting Event table contains the transaction identification used to process the transaction (batch agency, batch date, batch type, batch number and batch sequence number). All balance types post to this table. The actual transaction amount(s) are posted at the detail level.

The Accounting Event is comprised of two tables — the Active Accounting Event table and the Inactive Accounting Event table. These tables are identical, that is, they contain the same information. The only difference between the two is the timeframe of the information. When Active Accounting Event table records reach a certain age, such as the effective date is two months old, and other criteria are met (e.g., encumbrances are closed, warrants have been written, etc.), the records are moved to the Inactive Accounting Event table.

The Inactive Accounting Event records are still available for inquiry purposes. The records have not been removed from R★STARS when they are moved to the Inactive Accounting Event. When the archive process is initiated, those Inactive Accounting Event records that match the archive criteria are removed from R★STARS. The archive process does not affect the active Accounting Event table.

Contract Table (CF) (Not used in Michigan)

The Contract Financial table in R★STARS is used to monitor contract expenditures to ensure that they do not exceed the contract budget. The document table was not used to monitor contracts because multiple documents (encumbrances, pre-encumbrances, payables and payments) may be related to a single contract. The Contract Financial table maintains expenditure and encumbrance data. The budget amount is maintained on the 30 Contract Profile.

The control key for the Contract Financial table includes agency and contract number. The balance types in the Contract Financial table include encumbrances and expenditures. These fields are posted according to the logic used in posting to the Document Financial table.

Cumulative Payment Table (CM)

The primary function of the Cumulative Payment table is to accumulate the payment activity for vendor invoice inquiry and 1099 reporting. This table is updated based on the values of the warrant writing indicator, warrant number, approval date, vendor number and IRS indicator. The Cumulative Payment table contains transaction level data.

How to Access Inactive Accounting Events

Agencies should expect that accounting events for each month will be inactivated five business days after the close of the month.

Certain transactions will not be inactivated. These include transactions awaiting approval or payment (these transactions will be inactivated after the approval is given or the payment is made), and also outstanding accounts receivable, encumbrances, and pre-encumbrances will not be inactivated until after the transactions are purged.
It is simple to access inactivated accounting events using the same inquiry screens (84, 85, and 86) that you normally use.

To access inactivated accounting events, simply pull up the inquiry screen and change the record type to "I." The normal default is "A." This will give you access to the inactive accounting event.

Posting Logic

There are three major factors that affect the posting of financial transactions in R★STARS:

- Transaction Code Decision Profile.
- Effective date of the transaction.
- Hard coded logic.
- Control indicators on profiles.

In the following paragraphs we will discuss each of these factors separately and their relationship to the individual financial tables.

Transaction Code Decision Profile

The 28A Transaction Code Decision Profile is one of the most important profiles that affects the posting of transactions in R★STARS. This profile along with the D31 Comptroller General Ledger Account Profile control which general ledger accounts are posted in the following tables: Appropriation (AP), Agency Budget (AB), Cash Control (CC), Cash Forecasting (FC), Grant (GP), and Project (PJ). Also the 28A controls which balance types are posted to which financial tables. This profile allows the coding of up to four pairs of general ledger accounts per transaction.

General ledger accounts are posted in pairs, one debit and one credit for the same amount (the transaction amount) in R★STARS to ensure that debits equal credits. In addition, each transaction can affect up to two balance types for the Document Financial table, the Appropriation table, the Agency Budget table the Cash Control table, Cash Forecasting table, the Grant table and the Project table.

Effective Date of the Transaction

Each of the financial tables contains a series of financial fields related to months and previous years. The posting of these financial fields is controlled by the effective date of the transaction. An example of the association between financial fields and their related financial periods are as follows:

Prior Prior Year (PPY)	Two years prior to the current year
Prior Year (PY)	One year prior to the current year
Month 1 (M01)	October
Month 2 (M02)	November
Month 3 (M03)	December
Month 4 (M04)	January
Month 5 (M05)	February
Month 6 (M06)	March
Month 7 (M07)	April
Month 8 (M08)	May
Month 9 (M09)	June
Month 10 (M10)	July
Month 11 (M11)	August
Month 12 (M12)	September
Month 13 (M13)	Adjustment Period

The D61 Current Date Profile establishes the fiscal month in which each effective date posts.

The prior prior year and prior year fields are posted when old FY transactions (effective date of 9/31/XX or earlier) are done in the new fiscal year. The process is described in the Month and Year End Processing chapter (Chapter 17) of this manual. The monthly fields are posted based on the effective date of the transaction. For example, if the effective date is 12/13/01, the Month 3 (M03) financial field will be posted. In addition, M04 through M13 will be posted to reflect activity that occurred in a prior month (M03) unless the Cumulative Post Indicator on the transaction code is set to "N."

Hard Coded Logic (not used in Michigan)

The posting to the Contract Financial table (30) is not based on any profile indicators within R★STARS. The Contract Financial table is posted based on the general ledger accounts on the transaction and the presence of a contract number. If any of the general ledgers on the transaction are equal to the system defined encumbrance general ledger account (encumbrances), balance type 01 (encumbrances) is posted. If any of the general ledgers on the transaction are equal to the system defined expenditure general ledger(s) (expenditures), balance type 02 is posted.

Control Indicators on Profiles

The primary profile within R★STARS which controls posting of financial transactions to the financial tables is the 28A Transaction Code Decision Profile. However, several other profiles within R★STARS control posting to financial tables including the Appropriation Number Profile, Fund Profile, Agency Code Profile, Index Profile, Program Cost Account Profile, Grant Number Profile, Grant Control Profile, Project Number Profile, and Project Control Profile. For example, the Appropriation Number Profile and the Fund Profile control the posting of the organization, program, object and fund structures to the Appropriation table. Other financial tables affected by control indicators on profiles include the Agency Budget table, Cash Control table, Grant table and Project table.

5.3 TEMPORARY TRANSACTION FILES

In order to pass data from one process of the system to another, the system uses a number of temporary transaction tables. These files are temporary and they are not normally used for reporting purposes. They are described briefly below. The temporary files which the system uses are:

- Standard Input Accounting Transaction (IN) file is the standard accounting system input file.

- Internal Accounting Transaction (IT) file is a temporary table of accounting transactions which have been added on-line or converted from the IN format into the internal record layout format.

The following paragraphs describe each of these files.

Standard Input Accounting Transaction File

The Standard Input Accounting Transaction (IN) file is the file used to collect accounting transactions from other subsystems. All accounting transactions entering R★STARS, other than through the on-line system, are input to R★STARS in the IN record format. This format is expanded by R★STARS into the IT format during system processing before the batch input, edit and update cycle.

The IN File is divided into four segments:

- Transaction ID
- Batch Header
- Document Header
- Input Data Segment

These four segments correspond directly to the first four segments of the IT file and are discussed in detail in the following paragraphs.

Internal Accounting Transaction File

The IT file is a temporary table used during the R★STARS edit and update process. The file contains all of the data captured in the IN File as well as information retrieved from R★STARS tables. If applicable, IT records are merged into the History file after the primary and secondary tables are posted, error-free, approved and paid. The History file is virtually identical to the format of the IT file.

The IT file is divided into the following segments:

- Transaction ID
- Batch Header
- Document Header
- Input Data
- Name and Address
- Vendor Table
- Internal Data
- Net Document
- Agency Control Profile
- Profile Look Up
- Transaction Code Decision Profile
- Error Flag

Each segment is described below.

Transaction ID Segment

The Transaction ID segment specifically identifies each accounting transaction to a specific batch of transactions. The data elements are: Batch agency, batch date, batch type, batch number, and batch sequence number. This information provides a unique identification of each transaction recorded in R★STARS.

Batch Header Segment

The Batch Header segment contains information to assist in batch processing, monitoring and balancing. The Batch Header segment contains operator information (ID, name, class, and terminal), batch level defaults (Effective Date, Disbursement Method, and Payment Distribution type, and fast entry indicator), and batch status information (batch edit mode entered count, entered amount, calculated count, calculated amount, and the approval required to post indicator). The elements in the Batch Header segment apply to all transactions in the batch.

Document Header Segment

The Document Header segment contains information to assist in document balancing. The elements include document agency, document number, and document amount. These elements are used by document tracking to balance documents that require balancing in the Document Tracking subsystem.

Input Data Segment

The Input Data segment maintains information that is coded on the input accounting transaction. This data includes the accounting classification elements of organization, fund, program, appropriation, project, and object. Fields are also provided for the transaction code, effective date and agency general ledger account. Other coded data include current and reference document number and transaction amount.

Name and Address Segment

The Name and Address segment maintains vendor information that is coded on the input accounting transaction. This data includes name, address, city, state and zip code. Most T-codes require only vendor number, and do not allow input of name and address except in the case of payroll transactions.

Vendor Table Segment

The Vendor table segment contains other vendor-related information, such as banking data, payment distribution type and vendor type.

Internal Data Segment

The Internal Data segment contains information relating the accounting transaction to a specific processing date and time. This information is maintained to improve the audit trail of R★STARS. All transactions posted contain these fields. Maintaining this data allows the selection and reporting of all transactions that affect the different accounts as of or between specified dates. This data is inserted into each transaction of the IT file from the current processing time segment of the System Management Profile.

Net Document Segment

The Net Document segment maintains accounting data related to the liquidation of encumbrances. Organizational, program and object classification elements are included in this segment. The purpose of maintaining this data is to provide for a situation where encumbrances or accounts receivable are recorded against one set of classification elements and are liquidated against another. Information maintained in the net document segment reflects the classification elements that were charged when the transaction was recorded. This data is inserted into each liquidating transaction on the IT file from information maintained on the AE Table. Classification information maintained in the Net Document segment is used to record liquidations. Classification information maintained in other segments of the internal transaction record is used to record the expenditure or revenue.

Agency Control Profile

The Agency Control Profile segment provides encumbrance and pre-encumbrance match level and budgetary control indicators. These values control whether subsequent encumbrance and pre-encumbrance payment transactions must match the accounting classification of the original transaction.

Information to be contained in this segment of the IT record is retrieved from the Agency Control Profile using the agency and transaction year elements entered on the Input Data segment of the IT record. All information previously recorded on the profile relating to the agency is retrieved and associated with the individual transaction. The retrieved data is stored in this segment and used in subsequent processing of the transaction.

Profile Look Up Segment

The Profile Look Up segment maintains the majority of information which has been retrieved from the various R★STARS profiles. This segment looks-up budgetary indicators and information elements from the Contract Profile, PCA Profile, Appropriation Number Profile, Index Profile, Project Control Profile, Grant Control Profile, Comptroller Object Profile, Agency Object Profile, Appropriated Fund Profile, Fund Profile, Project Number Profile, Grant Number Profile, Grant/Object Profile and Current Date Profile.

Transaction Code Decision Profile

The Transaction Code Decision Profile segment maintains processing and posting codes for each transaction recorded in R★STARS. The processing and posting rules, which specify such elements as the general ledger accounts to be debited and credited, the designated impact on each of the system's master tables, and the specific edits to be performed for each transaction, is originally contained in the Transaction Code Decision Profile segment of the transaction on the IT file. This data is used to control subsequent processing of the transactions.

Error Flag Segment

The Error Flag segment contains two types of elements: Severity indicator and error flags. The severity indicator is used to indicate whether individual errors detected during the edit process will be rejected or treated as a warning only. The Error Flag segment maintains a series of codes that identify the specific errors detected during the edit process.

5.4 HISTORY FILE

Transactions which pass all of the R★STARS edits and post to the various financial tables are also posted to a permanent transaction History File which serves as a basic element of the system's audit trail. The permanent transaction table serves the following purposes:

- It provides a complete record of every transaction processed by the system.

- It contains the detail information to the lowest level of classification, thus allowing the transaction records to be sorted on any combination of fields for special report production.

- It provides a backup for all the other tables on the system and may be used to recreate them if the standard backup procedures fail.

The format of the History table is the same as the format of the IT table described in the preceding section. Only approved, released, error-free transactions in final disposition go to the History file.